

GEORGIA DEPARTMENT OF REVENUE
Comparative Summary of State General Fund Receipts
(unaudited - 000's)

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	October (FY 26)	October (FY 25)		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,336,939	\$ 1,258,276	\$ 78,663	6.3%
Income Tax - Corporate	\$ 61,061	\$ 69,575	\$ (8,515)	-12.2%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,599,940	\$ 1,510,103	\$ 89,837	5.9%
Local Distribution (Note 1)	\$ (797,080)	\$ (748,049)	\$ (49,031)	-6.6%
Adjustments \ Refunds	\$ (12,825)	\$ (18,136)	\$ 5,311	29.3%
Net Sales and Use Tax - General	\$ 790,035	\$ 743,918	\$ 46,117	6.2%
Motor Fuel Taxes	\$ 192,033	\$ 177,850	\$ 14,182	8.0%
Tobacco Taxes	\$ 16,657	\$ 19,732	\$ (3,076)	-15.6%
Alcoholic Beverages Tax	\$ 18,728	\$ 16,601	\$ 2,126	12.8%
Property Tax	\$ 48	\$ 1,056	\$ (1,008)	-95.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 4,543	\$ 3,181	\$ 1,362	42.8%
Tag, Title and Fees	\$ 40,678	\$ 32,123	\$ 8,554	26.6%
Title Ad Valorem Tax	\$ 74,248	\$ 66,397	\$ 7,851	11.8%
Motor Vehicle Subtotal	\$ 119,469	\$ 101,702	\$ 17,767	17.5%
Total Net Taxes - Subtotal	\$ 2,534,968	\$ 2,388,711	\$ 146,257	6.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 15,913	\$ 18,665	\$ (2,752)	-14.7%
Other Interest, Fees & Sales (Note 2)	\$ 156,952	\$ 124,574	\$ 32,378	26.0%
Total State General Fund Receipts	\$ 2,707,833	\$ 2,531,950	\$ 175,883	6.9%

State General Fund Receipts	FY 2026	FY 2025	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 5,247,842	\$ 5,095,027	\$ 152,815	3.0%
Income Tax - Corporate	\$ 797,289	\$ 835,264	\$ (37,975)	-4.5%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 6,467,829	\$ 6,230,444	\$ 237,385	3.8%
Local Distribution (Note 1)	\$ (3,215,865)	\$ (3,110,242)	\$ (105,623)	-3.4%
Adjustments \ Refunds	\$ (103,138)	\$ (40,058)	\$ (63,079)	-157.5%
Net Sales and Use Tax - General	\$ 3,148,826	\$ 3,080,143	\$ 68,683	2.2%
Motor Fuel Taxes	\$ 789,756	\$ 762,485	\$ 27,270	3.6%
Tobacco Taxes	\$ 74,121	\$ 74,750	\$ (629)	-0.8%
Alcoholic Beverages Tax	\$ 73,244	\$ 72,527	\$ 717	1.0%
Property Tax	\$ 1,052	\$ 1,211	\$ (159)	-13.2%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 15,552	\$ 11,961	\$ 3,592	30.0%
Tag, Title and Fees	\$ 146,327	\$ 129,956	\$ 16,371	12.6%
Title Ad Valorem Tax	\$ 290,946	\$ 285,580	\$ 5,366	1.9%
Motor Vehicle Subtotal	\$ 452,826	\$ 427,497	\$ 25,329	5.9%
Total Net Taxes - Subtotal	\$ 10,584,954	\$ 10,348,905	\$ 236,050	2.3%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 69,595	\$ 72,748	\$ (3,153)	-4.3%
Other Interest, Fees & Sales (Note 2)	\$ 225,727	\$ 218,266	\$ 7,461	3.4%
Total State General Fund Receipts	\$ 10,880,277	\$ 10,639,919	\$ 240,358	2.3%

Footnotes:

1. The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).
2. "Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.